

THE
STATE REVENUE NEWSLETTER

Editorial Office
THE STATE REVENUE SOCIETY
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MICHIGAN put into effect emergency taxes effective July 1st. Among other things, beer tax went from \$1.25 per barrel to 2¢ for each 12 ounces; liquor with an alcoholic content of 22% or more was raised by an additional tax equal to 4% of the retailing price, making a total tax on spirits 8%. The cigarette tax went from 5¢ to 7¢ per pack.

NEW JERSEY has made the 7¢ per pack tax on cigarettes permanent.

MISSISSIPPI has also raised taxes on cigarettes and cigars, effective July 1, 1962 for two years.

The cigarette tax is increased from 6¢ to 8¢ per pack.

The cigar tax, per thousand has been changed as follows:

<u>Retail price</u>	<u>Old Rate</u>	<u>New Rate</u>
3 1/3¢ each or less	\$ 1.20	\$ 1.60
over 3 1/3¢ but not over 5¢	2.40	3.20
over 5¢ but not over 8¢	3.60	4.80
over 8¢ but not over 10¢	6.00	8.00
over 10¢ but not over 20¢	12.00	16.00
over 20¢	16.80	22.40

VIRGINIA extended the taxes on tobacco and alcohol for two years from the former expiration date for these taxes of June 30, 1962. This applies to cigarettes and cigars; alcoholic beverages sold by or through the Alcoholic Beverage Control Board and wine sold to retailers; and beer.

DISTRICT OF COLUMBIA, beginning May 1, 1962, has a real estate deed recordation tax of .5% of the consideration paid. The information at hand does not say how this is to be collected, by stamps or otherwise. The tax on alcohol and spirits also went up from \$1.25 to \$1.50 per wine gallon on April 1, 1962.

FLORIDA - The legislature voted on August 11th to raise the advertising tax on oranges from 5¢ to 10¢ per box, according to a newspaper item noted.

"THE STATE REVENUE NEWSLETTER"
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YOUR STATE REVENUE CATALOG
sent for a nice selection of them and paid return. Free stamps
included.

STATE REVENUER
Box 1124, Sunnyvale, California

RHODE ISLAND INTANGIBLES TAX - Mr. Hubbard sends us a letter from the City Clerk's office at Providence, in reply to an inquiry from him, stating that the State Division of Taxation informs him that there are no stamps issued for this tax.

UNITED STATES NARCOTIC STAMPS - Mr. Hubbard also informs us that there is a 1¢ in a new design, about 55 mm. by 18 mm., with the value in a square at one end the wording in three lines at the right of it. It is in purple.

SAN FRANCISCO AREA MEETINGS INAUGURATED - An invitation is extended to all collectors who are interested in revenue stamps of any kind to meet other "revenueurs" at a monthly open house and meeting at 3739 Benton, Santa Clara, California, on the last Sunday of each month, 6 to 10 P.M. Meetings are at the home of Elbert S. A. Hubbard, founder of the American Revenue Association and the State Revenue Society.

A "Grab-bag" of free revenue stamps and refreshments will be available at each meeting for all visitors.

Collectors who plan on attending any of these meetings in the San Francisco area should drop Mr. Hubbard a postcard or phone him at 243-7855 so he will know who to expect, in order to make necessary arrangements.

Location of the meetings is 45 minutes south of San Francisco on the Bayshore Highway, then south three miles on Lawrence Express-Station Road, to the main street (Benton) in the "Laurelwood" development of Santa Clara.

MICHIGAN SALES TAX - Mr. Hubbard offers an SRS Special in the form of a set of five of these "stamps" illustrated on page 41 of the February Newsletter, for \$2.50. He has, we understand, only five sets available. Contact him direct at Box 1124 Sunnyvale, California.

ARKANSAS - Mr. Zimmerli has sent us a copy of notes received by him from the Department of Revenue which lists the taxes in effect as:

Wine Tax: Imported Wine 75¢ per gallon
Domestic wine 5¢ per gallon

Beer Tax: \$5.00 per barrel

Liquor Tax: \$2.50 per gallon

Cigarette Tax: 6¢ per package

Amusement Machine: \$5.00 per machine

NORTH CAROLINA - Mr. Zimmerli sends us information from here, also, as follows:

Beer Tax: Stamps issued for keg beer only. Tax rate is \$10.50 per 31 gallon keg.

Wine Tax: Wine stamps issued at rate of 60¢ per gallon unfortified wine and 70¢ per gallon on fortified wine.

Canned dog food: 48 cans per carton 2¢
24 " " " 1¢

Agriculture lime stamps and Landplaster Tags: The rate is 5¢ per ton and stamps are available, and tags:

100 lbs. Tags, 1000 to a box \$2.50
100 lbs. Stamps, 1000 to a book 2.50

Stamps for other size packages; or quantities:

1 ton	.05 per ton	.05 per stamp
2 "	" " "	.10 " "
5 "	" " "	.25 " "
10 "	" " "	.50 " "
25 "	" " "	1.25 " "
30 "	" " "	1.50 " "
40 "	" " "	2.00 " "
50 "	" " "	2.50 " "
100 "	" " "	5.00 " "

Seed tags: 2¢ per tag, 1000 to a box \$20.00

Egg stamps:

1 doz.	1/15¢ inspection fee, \$.67 per book of 1000
15 "	1¢ " "	10.00 " " "
30 "	2¢ " "	20.00 " " "
150 "	10¢ " "	100.00 " " "

NEBRASKA - Mr. Zimmerli also sends us information received from the state Department of Agriculture and Inspection in which they say that the only stamp that department issues is one for cigarettes. These all must be accounted for to the State Auditor and none are available to collectors. The design is that of a map with a seal at the upper right, STATE OF above and TAX PAID below the map and a ribbon curving from the upper left of the map to the lower right bearing the state name in colorless letters. These are decals on a safety card with black roulette. They also inform him that the Liquor Control Commission told them that stamps are a thing of the past in their department and no longer used.